CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Pater and Tradepark Office on the

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Appln No:

10/797,794

Examiner: W.J. Klimowicz

Filed:

March 10, 2004

Group Art Unit: 2627

For: THIN FILM MAGNETIC HEAD

HAVING TOROIDAL COIL AND MANUFACTURING METHOD

OF THE SAME

Attorney Docket No.: 9281/4755

Client Ref. No.: N US03022

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the final Office Action mailed April 18, 2007, please amend the above-identified application as below and consider the following remarks.

Amendment to the Claims begins on page 2 of this paper.

Remarks begin on page 8 of this paper.